

SENATE BILL 410

By Niceley

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to farming equipment and  
machinery.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-207(e), is amended by adding the following language as a new, appropriately designated subdivision:

( ) The person submits proof of an approved sales tax exemption form from a state that has the same or substantially equivalent requirements for the agricultural sales and use tax exemptions of this state.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.